



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Saline County**

Unit Code: **082/000/00** County: **Saline**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,814,345**

Equalized Assessed Valuation: **\$235,943,396**

Population: **24,913**

Employees:

Full Time: **77**

Part Time: **28**

Salaries Paid: **\$4,433,219**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,960.802</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$360</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$14,169,976</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$13,742,080</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$569</b>	\$496	\$482
Per Capita Expenditures:	<b>\$552</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$427.896</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>68.32%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$9,388.698</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$377</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,947.492</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$2,488.321</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$98.425</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$4</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Sangamon County**

Unit Code: **083/000/00** County: **Sangamon**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$99,971,953**

Equalized Assessed Valuation: **\$3,762,855,328**

Population: **197,465**

Employees:

Full Time: **711**

Part Time: **69**

Salaries Paid: **\$33,774,918**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$18,660,880</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$95</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$86,115,489</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$81,958,775</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$436</b>	\$496	\$482
Per Capita Expenditures:	<b>\$415</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$4,156,714</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>38.10%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$31,226,594</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$158</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38,238,035</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>-\$27,321,344</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$33.322.785</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$169</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.55%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Less Than 10,000

### Local Government Profile

Unit Name: **Schuyler County**

Unit Code: **084/000/00** County: **Schuyler**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,213,404**

Equalized Assessed Valuation: **\$94,026,662**

Population: **7,200**

Employees:

Full Time: **40**

Part Time: **10**

Salaries Paid: **\$1,824,209**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$4,049,898</b>	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	<b>\$562</b>	\$711	\$711
Revenue Collected During FY 13:	<b>\$3,774,381</b>	\$4,654,553	\$4,165,645
Expenditures During FY 13:	<b>\$3,721,655</b>	\$4,624,899	\$3,724,426
Per Capita Revenue:	<b>\$524</b>	\$690	\$623
Per Capita Expenditures:	<b>\$517</b>	\$682	\$612
Revenues over (under) Expenditures:	<b>\$52,726</b>	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	<b>107.19%</b>	112.10%	107.19%
Ending Fund Balance for FY 13:	<b>\$3,989,104</b>	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	<b>\$554</b>	\$716	\$699

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,495,669</b>	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	<b>\$1,493,435</b>	\$1,326,225	\$1,344,531



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$69.096</b>	\$660,971	\$69,096
Per Capita Debt:	<b>\$10</b>	\$104	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	1.25%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	<b>\$552.923</b>	\$233,787	\$
Expenditures During FY 13:	<b>\$467.390</b>	\$224,397	\$
Per Capita Revenue:	<b>\$77</b>	\$42	\$
Per Capita Expenditures:	<b>\$65</b>	\$41	\$
Operating Income (loss):	<b>\$85.533</b>	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	<b>42.59%</b>	251.70%	0.00%
Ending Retained Earnings for FY 13:	<b>\$199.053</b>	\$207,527	\$
Per Capita Ending Retained Earnings:	<b>\$28</b>	\$36	\$



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**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

COUNTIES: Population Less Than 10,000

### **Local Government Profile**

Unit Name: **Scott County**

Unit Code: **085/000/00** County: **Scott**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,284,629**

Equalized Assessed Valuation: **\$64,258,852**

Population: **5,271**

Employees:

Full Time: **72**

Part Time: **50**

Salaries Paid: **\$2,535,175**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$5,191,011</b>	<b>\$4,573,986</b>	<b>\$3,973,632</b>
Per Capita Beginning Fund Balance:	<b>\$985</b>	<b>\$711</b>	<b>\$711</b>
Revenue Collected During FY 13:	<b>\$3,302,406</b>	<b>\$4,654,553</b>	<b>\$4,165,645</b>
Expenditures During FY 13:	<b>\$3,394,527</b>	<b>\$4,624,899</b>	<b>\$3,724,426</b>
Per Capita Revenue:	<b>\$627</b>	<b>\$690</b>	<b>\$623</b>
Per Capita Expenditures:	<b>\$644</b>	<b>\$682</b>	<b>\$612</b>
Revenues over (under) Expenditures:	<b>-\$92,121</b>	<b>\$29,654</b>	<b>\$52,726</b>
Ratio of Fund Balance to Expenditures:	<b>150.21%</b>	<b>112.10%</b>	<b>107.19%</b>
Ending Fund Balance for FY 13:	<b>\$5,098,890</b>	<b>\$4,586,934</b>	<b>\$3,989,104</b>
Per Capita Ending Fund Balance:	<b>\$967</b>	<b>\$716</b>	<b>\$699</b>

#### **Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,754,359</b>	<b>\$2,491,324</b>	<b>\$2,495,669</b>
Total Unrestricted Net Assets:	<b>\$1,344,531</b>	<b>\$1,326,225</b>	<b>\$1,344,531</b>



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$20.703</b>	\$660,971	\$69,096
Per Capita Debt:	<b>\$4</b>	\$104	\$10
General Obligation Debt over EAV:	<b>0.00%</b>	1.25%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$1.116.678</b>	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$212</b>	\$35	\$
Revenue Collected During FY 13:	<b>\$2.653.673</b>	\$233,787	\$
Expenditures During FY 13:	<b>\$2.497.467</b>	\$224,397	\$
Per Capita Revenue:	<b>\$503</b>	\$42	\$
Per Capita Expenditures:	<b>\$474</b>	\$41	\$
Operating Income (loss):	<b>\$156.206</b>	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	<b>50.97%</b>	251.70%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1.272.884</b>	\$207,527	\$
Per Capita Ending Retained Earnings:	<b>\$241</b>	\$36	\$





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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Shelby County**

Unit Code: **086/000/00** County: **Shelby**

Fiscal Year End: **8/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,478,235**

Equalized Assessed Valuation: **\$328,874,060**

Population: **22,893**

Employees:

Full Time:	<b>82</b>
Part Time:	<b>39</b>
Salaries Paid:	<b>\$4,074,612</b>

### Blended Component Units

Number Submitted = **1**  
Airport

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$11,282,733</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$493</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$10,440,159</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$11,451,909</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$456</b>	\$496	\$482
Per Capita Expenditures:	<b>\$500</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$1,011,750</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>90.89%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$10,408,785</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$455</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,030,225</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$3,446,828</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$107.001</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$5</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **St. Clair**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,761,093,736**

Equalized Assessed Valuation: **\$3,439,118,133**

Population: **270,259**

Employees:

Full Time: **840**

Part Time: **163**

Salaries Paid: **\$10,049,942**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$130.204.993</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$482</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$89.942.943</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$91.915.901</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$333</b>	\$496	\$482
Per Capita Expenditures:	<b>\$340</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$1.972.958</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>157.30%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$144.583.951</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$535</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$103.540.099</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$29.003.724</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$111.505.756</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$413</b>	\$98	\$39
General Obligation Debt over EAV:	<b>1.54%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$82.694.364</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$306</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$1.583.478</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$14.502.364</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$6</b>	\$42	\$
Per Capita Expenditures:	<b>\$54</b>	\$44	\$
Operating Income (loss):	<b>-\$12.918.886</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>534.50%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$77.515.154</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$287</b>	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Less Than 10,000

### Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00** County: **Stark**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,606,515**

Equalized Assessed Valuation: **\$114,873,854**

Population: **6,000**

Employees:

Full Time: **25**

Part Time: **7**

Salaries Paid: **\$1,242,727**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,220,598</b>	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	<b>\$370</b>	\$711	\$711
Revenue Collected During FY 13:	<b>\$3,736,640</b>	\$4,654,553	\$4,165,645
Expenditures During FY 13:	<b>\$3,671,139</b>	\$4,624,899	\$3,724,426
Per Capita Revenue:	<b>\$623</b>	\$690	\$623
Per Capita Expenditures:	<b>\$612</b>	\$682	\$612
Revenues over (under) Expenditures:	<b>\$65,501</b>	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	<b>62.27%</b>	112.10%	107.19%
Ending Fund Balance for FY 13:	<b>\$2,286,099</b>	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	<b>\$381</b>	\$716	\$699

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,658,116</b>	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	<b>\$601,492</b>	\$1,326,225	\$1,344,531



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$660,971	\$69,096
Per Capita Debt:	\$	\$104	\$10
General Obligation Debt over EAV:	0.00%	1.25%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$35	\$
Revenue Collected During FY 13:	\$	\$233,787	\$
Expenditures During FY 13:	\$	\$224,397	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$41	\$
Operating Income (loss):	\$	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	0.00%	251.70%	0.00%
Ending Retained Earnings for FY 13:	\$	\$207,527	\$
Per Capita Ending Retained Earnings:	\$	\$36	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **Stephenson**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,601,232**

Equalized Assessed Valuation: **\$647,086,349**

Population: **47,711**

Employees:

Full Time: **269**

Part Time: **83**

Salaries Paid: **\$11,894,231**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$8,547.124</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$179</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$22,769.603</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$21,203.503</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$477</b>	\$496	\$482
Per Capita Expenditures:	<b>\$444</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1,566.100</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>42.42%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$8,994.361</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$189</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,579.134</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>-\$2,353.410</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$11.688.069</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$245</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3.658.007</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$77</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$7.379.999</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$7.204.141</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$155</b>	\$42	\$
Per Capita Expenditures:	<b>\$151</b>	\$44	\$
Operating Income (loss):	<b>\$175.858</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>53.22%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$3.833.865</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$80</b>	\$41	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Tazewell County**

Unit Code: **090/000/00** County: **Tazewell**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$57,869,336**

Equalized Assessed Valuation: **\$2,520,430,692**

Population: **135,949**

Employees:

Full Time: **389**

Part Time: **141**

Salaries Paid: **\$18,001,782**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$41.755.677</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$307</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$48.089.134</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$45.541.817</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$354</b>	\$496	\$482
Per Capita Expenditures:	<b>\$335</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$2.547.317</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>97.83%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$44.552.994</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$328</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.800.181</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$44.239.912</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1.640.820</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$12</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.03%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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**FISCAL YEAR 2013**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

### **Local Government Profile**

Unit Name: **Union County**

Unit Code: **091/000/00** County: **Union**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,505,425**

Equalized Assessed Valuation: **\$210,637,884**

Population: **17,583**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

#### **Amounts**

#### **Averages**

#### **Medians**

Beginning Fund Balance for FY 13:	<b>\$4,170,124</b>	<b>\$16,838,899</b>	<b>\$9,930,006</b>
Per Capita Beginning Fund Balance:	<b>\$237</b>	<b>\$383</b>	<b>\$367</b>
Revenue Collected During FY 13:	<b>\$9,248,456</b>	<b>\$23,177,086</b>	<b>\$14,021,914</b>
Expenditures During FY 13:	<b>\$9,674,391</b>	<b>\$22,558,308</b>	<b>\$13,439,985</b>
Per Capita Revenue:	<b>\$526</b>	<b>\$496</b>	<b>\$482</b>
Per Capita Expenditures:	<b>\$550</b>	<b>\$483</b>	<b>\$464</b>
Revenues over (under) Expenditures:	<b>-\$425,935</b>	<b>\$618,778</b>	<b>\$412,008</b>
Ratio of Fund Balance to Expenditures:	<b>38.73%</b>	<b>83.22%</b>	<b>86.78%</b>
Ending Fund Balance for FY 13:	<b>\$3,746,739</b>	<b>\$17,654,405</b>	<b>\$10,292,071</b>
Per Capita Ending Fund Balance:	<b>\$213</b>	<b>\$400</b>	<b>\$397</b>

#### **Equity**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Reserved Funds:	<b>\$274,389</b>	<b>\$3,430</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$3,472,350</b>	<b>\$43,404</b>	<b>\$</b>

#### **Net Assets**

#### **Amounts**

#### **Averages**

#### **Medians**

Total Restricted Net Assets:	<b>\$</b>	<b>\$11,685,799</b>	<b>\$6,840,319</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$5,604,199</b>	<b>\$3,377,138</b>



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$15.960.000</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$908</b>	\$98	\$39
General Obligation Debt over EAV:	<b>7.58%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$673.097</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$38</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$1.552.348</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$1.524.249</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$88</b>	\$42	\$
Per Capita Expenditures:	<b>\$87</b>	\$44	\$
Operating Income (loss):	<b>\$28.099</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>82.62%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1.259.378</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$72</b>	\$41	\$